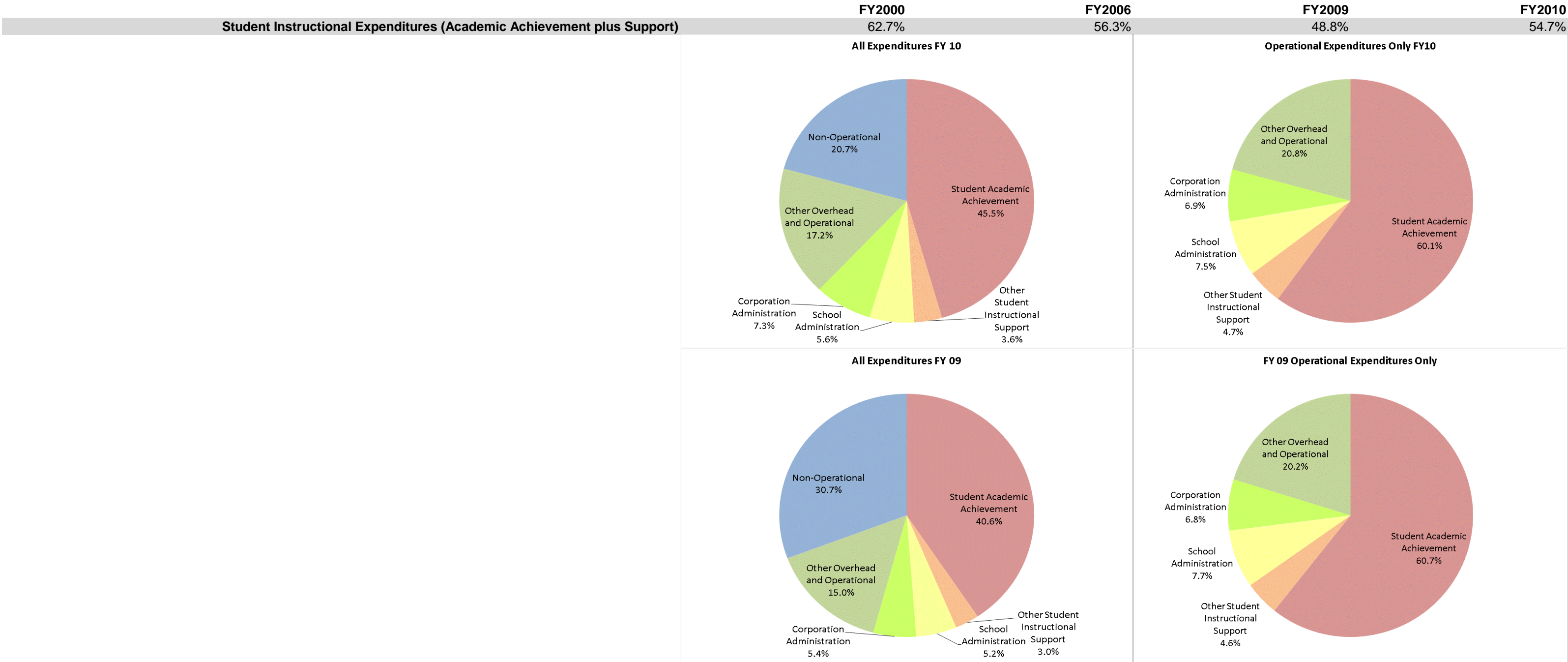


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Wes-Del Community Schools (1885)

Wes-Del Community Schools (1885)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$3,929,338	56.1%	\$4,421,128	49.0%	\$4,351,553	40.6%	\$4,248,178	45.5%
Student Instructional Support	\$466,460	6.7%	\$654,603	7.3%	\$880,751	8.2%	\$858,520	9.2%
Overhead and Operational	\$1,533,309	21.9%	\$1,879,529	20.9%	\$2,193,987	20.5%	\$2,291,302	24.6%
Nonoperational	\$1,079,780	15.4%	\$2,058,678	22.8%	\$3,294,148	30.7%	\$1,935,092	20.7%
Grand Total	\$7,008,887		\$9,013,939		\$10,720,440		\$9,333,092	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Wes-Del Community Schools (1885)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$155,841	\$154,519			-1%
	11100 Regular Programs; Elementary	\$1,141,856	\$934,955	\$1,249,007	\$1,255,499	10%	34%	1%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$2,863	\$247			-91%
	11300 Regular Programs; High School	\$1,391,557	\$1,426,782	\$1,531,544	\$1,514,752	9%	6%	-1%
	11350 Regular Programs; High School; Academic Honors Diploma	\$9,500	\$0	\$0	\$109,730	> 500%		
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$229,214	\$115,612			-50%
	11450 Vocational Education; Consumer and Homemaking	\$40,600	\$51,043	\$74,996	\$74,514	84%	46%	-1%
	11470 Vocational Education; Business Education	\$1,710	\$0	\$0	\$0	-100%		
	11590 Other Vocational Education Programs	\$380	\$13	\$0	\$0	-100%	-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$31,900	\$4,600			-86%
	12110 Gifted And Talented; Gifted and Talented	\$1	\$13,033	\$19,940	\$38,647	> 500%	197%	94%
	12350 Physical Impairment; Homebound	\$1,491	\$0	\$3,377	\$1,997	34%		-41%
	12510 Culturally Different; Communication Disorders	\$30,300	\$42,386	\$0	\$0	-100%	-100%	
	12520 Culturally Different; Compensatory	\$442	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$89,059	\$165,262	\$202,198	\$289,733	225%	75%	43%
	12900 Other Special Programs	\$0	\$547	\$0	\$0		-100%	
	14100 Summer School Programs; Elementary	\$791	\$11,678	\$15,157	\$20,989	> 500%	80%	38%
	14300 Summer School Programs; High School	\$9,028	\$14,609	\$11,937	\$3,782	-58%	-74%	-68%
	16100 Remediation Testing	\$51,625	\$60	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$49,625	\$73,090	\$90,603	\$79,348	60%	9%	-12%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$64,439	\$55,627	\$93,924	\$31,079	-52%	-44%	-67%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$0	\$278,376	\$327,577	\$335,576		21%	2%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$124,118	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$35,413	\$20,530	\$30,005	\$27,281	-23%	33%	-9%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,479	\$51,492	\$9	\$0	-100%	-100%	-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$755	\$11,572	\$10,043	\$3,405	351%	-71%	-66%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$5,550	\$2,896	\$1,566		-72%	-46%
	22210 Library/Media Services; Service Area Direction	\$0	\$0	\$54,007	\$49,646			-8%
	22220 Library/Media Services; School Library	\$108,654	\$81,811	\$58,408	\$41,784	-62%	-49%	-28%
	22230 Library/Media Services; Audiovisual	\$9,587	\$9,311	\$6,179	\$10,910	14%	17%	77%
	22290 Library/Media Services; Other Educational Media Services	\$3,387	\$14,543	\$7,697	\$7,540	123%	-48%	-2%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$142,391	\$53,554	\$0	\$0	-100%	-100%	
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$18,633	\$6,142			-67%
	22360 Instruction, Related Technology; Network Support	\$0	\$193,477	\$0	\$0		-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$1,636			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$95,262	\$92,193	\$123,598	\$67,644	-29%	-27%	-45%
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$596	\$0	\$0	\$0	-100%		
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$432	\$0	\$0		-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$168,366	\$214,620	\$0	\$0			
Student Academic Achievement Total		\$3,572,414	\$3,816,543	\$4,351,553	\$4,248,178	19%	11%	-2%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$141,212	\$154,460			9%
	21220 Guidance Services; Counseling Services	\$92,902	\$114,553	\$19,346	\$19,405	-79%	-83%	0%
	21310 Health Services; Service Area Direction	\$0	\$0	\$1,626	\$0			-100%
	21340 Health Services; Nurse Services	\$41,845	\$40,038	\$55,403	\$55,326	32%	38%	0%
	21390 Health Services; Other Health Services	\$104	\$109	\$635	\$706	> 500%	> 500%	11%
	21420 Psychological Testing	\$2,154	\$35,442	\$33,167	\$34,398	> 500%	-3%	4%
	21430 Psychological Counseling	\$22,776	\$0	\$0	\$0	-100%		
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$66,509	\$65,808			-1%
	21990 Other Support Services, Students; Other Student Services	\$0	\$1,074	\$8,817	\$1,313		22%	-85%
	24100 Office of The Principal	\$257,062	\$359,822	\$554,036	\$527,105	105%	46%	-5%
	24900 Other Support Services, School Administration	\$0	\$135	\$0	\$0		-100%	
Student Instructional Support Total		\$416,843	\$551,173	\$880,751	\$858,520	106%	56%	-3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$0	\$0	\$10,765	\$10,765			0%
	23120 Board of Education; Service Area Assistants	\$80,477	\$86,475	\$40,485	\$37,647	-53%	-56%	-7%
	23150 Board of Education; Legal Services	\$703	\$7,649	\$7,215	\$4,736	> 500%	-38%	-34%
	23160 Board of Education; Promotion Expenses	\$6,384	\$4,166	\$1,419	\$2,702	-58%	-35%	90%
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$20,808	\$11,841			-43%
	23210 Executive Administration; Office of The Superintendent	\$119,149	\$105,216	\$134,506	\$153,683	29%	46%	14%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Wes-Del Community Schools (1885)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	23220 Executive Administration; Community Relations	\$0	\$804	\$0	\$0		-100%	
	23230 Executive Administration; Staff Relations and Negotiations	\$657	\$205	\$1,976	\$119	-82%	-42%	-94%
	23290 Executive Administration; Other Executive Administration Services	\$50	\$0	\$10,003	\$6,401	> 500%		-36%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$6,361	\$64,199	\$63,426		> 500%	-1%
	25191 Other Fiscal Services; Refund of Revenue	\$1,259	\$19,528	\$769	\$0	-100%	-100%	-100%
	25193 Other Fiscal Services; Printed Forms	\$5,666	\$7,480	\$9,673	\$9,232	63%	23%	-5%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$2,653	\$2,928			10%
	25199 Other Fiscal Services; Other	\$0	\$31,826	\$16,741	\$13,901		-56%	-17%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$31,729	\$39,777			25%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$10,947	\$7,145			-35%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$74,726	\$76,808			3%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$39,824	\$38,771			-3%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$96,853	\$199,753			106%
	25920 Ditch Assessments	\$143	\$143	\$141	\$0	-100%	-100%	-100%
	25950 Other Assessments	\$0	\$0	\$2,440	\$4,064			67%
	25990 Other Support Services, Central	\$0	\$0	\$5,000	\$0			-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$77,726	\$93,561			20%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$509,793	\$560,484	\$556,316	\$553,193	9%	-1%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$53,161	\$10,991	\$10,778	\$5,825	-89%	-47%	-46%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$6,761	\$29,997	\$31,521	\$28,012	314%	-7%	-11%
	26600 Operation and Maintenance of Plant Services; Security Services	\$23,824	\$268	\$11	\$3,980	-83%	> 500%	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$55,984	\$47,630	\$57,197	\$51,987	-7%	9%	-9%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$44,229	\$24,618			-44%
	27010 Student Transportation; Service Area Direction	\$0	\$16,080	\$45,432	\$45,912		186%	1%
	27100 Student Transportation; Vehicle Operation	\$183,192	\$205,960	\$187,878	\$192,589	5%	-6%	3%
	27200 Student Transportation; Monitoring Services	\$794	\$3,111	\$17,297	\$19,129	> 500%	> 500%	11%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$53,625	\$98,873	\$14,220	\$14,232	-73%	-86%	0%
	27400 Student Transportation; Purchase of School Buses	\$6,967	\$144,997	\$129,708	\$129,708	> 500%	-11%	0%
	27500 Student Transportation; Insurance on Buses	\$5,361	\$17,160	\$0	\$12,839	140%	-25%	
	27700 Student Transportation; Contracted Transportation Services	\$9,660	\$6,748	\$0	\$0	-100%	-100%	
	27900 Student Transportation; Other Student Transportation Services	\$0	\$13,513	\$70,289	\$63,150		367%	-10%
	27910 Student Transportation; Bus Driver Training	\$0	\$835	\$0	\$0		-100%	
	31100 Food Services Operations; Service Area Direction	\$18,233	\$22,109	\$28,264	\$28,502	56%	29%	1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$112,009	\$115,342	\$153,270	\$154,777	38%	34%	1%
	31300 Food Services Operations; Food Delivery	\$18,540	\$0	\$0	\$0	-100%		
	31400 Food Services Operations; Food Purchases	\$147,930	\$152,586	\$179,857	\$172,973	17%	13%	-4%
	31900 Other Food Services	\$878	\$0	\$7,121	\$12,615	> 500%		77%
Overhead and Operational Total		\$1,421,199	\$1,716,537	\$2,193,987	\$2,291,302	61%	33%	4%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$2,723	\$193	\$361		-87%	87%
	33200 Community Recreation	\$5,073	\$473	\$1,065	\$100	-98%	-79%	-91%
	33400 Athletic Coaches	\$46,224	\$34,085	\$55,554	\$52,574	14%	54%	-5%
	33990 Other Community Services; Other	\$320	\$0	\$1,402	\$11	-97%		-99%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$21	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$9,492	\$5,264	\$6,463	\$0	-100%	-100%	-100%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$1,424	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$339,900	\$41,506	\$226,956	\$142,641	-58%	244%	-37%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$99,323	\$99,323	\$0		-100%	-100%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$300	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$2,440	\$0			-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$44,822	\$84,796	\$81,547		82%	-4%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,170	\$33,486	\$6,436	\$1,813	55%	-95%	-72%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$41,879	\$19,023	\$30,000	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$40,000	\$90,000	\$90,000		125%	0%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$422,685	\$1,103,692	\$0	\$0	-100%	-100%	
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$591			
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$11,149	\$15,238	\$11,730		5%	-23%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$4,768	\$2,074,282	\$951,724		> 500%	-54%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$8,279	\$11,741	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$598,000	\$281,075	\$294,976		-51%	5%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$318,925	\$307,024			-4%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$58,180	\$0	\$0	\$0	-100%		
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$138,921	\$0	\$0	\$0	-100%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Wes-Del Community Schools (1885)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Nonoperational Total		\$1,073,867	\$2,050,055	\$3,294,148	\$1,935,092	80%	-6%	-41%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$78,293	\$44,799	\$0	\$0			
	26492 2007 Account Code - Social Security	\$288,486	\$319,690	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$11,877	\$34,415	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$105,909	\$401,545	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,022	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$40,000	\$78,159	\$0	\$0			
Prorated By Fund Total		\$524,565	\$879,630	\$0	\$0			